

April 12, 2002

Publication 1346 - Record Layout Changes #9

Record Layouts dated 03/19/02

Changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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A Special Note was added at the bottom to the Record Layout for Line 14 of the Form 4562, to reference the Election Explanation Record for use when electing not to claim the additional depreciation deduction. This was posted to the bulletin board April 2, 2002.

## Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
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0080	Listed Property	7(c)	12	N
0081	Section 179 Property Total Elect Cost	8	12	N
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special depreciation allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	--   "STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N --   
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N 
0107	MACRS Deductions	17	12	N 
0109	General Asset Account Election	18	1	"X" or blank 
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Note: Line 14 - To elect not to claim the additional depreciation deduction, use the Election Explanation Record.

